

Message Text

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PAGE 01 USNATO 07670 01 OF 02 171003Z

ACTION L-03

INFO OCT-01 EUR-12 ISO-00 CIAE-00 PM-05 INR-10 ACDA-12

NSAE-00 PA-02 SS-15 SP-02 ICA-20 TRSE-00 /082 W

-----116223 171014Z /11

R 170950Z AUG 78

FM USMISSION USNATO

TO SECSTATE WASHDC 3365

SECDEF WASHDC

INFO USDOCOCENT BRUNSSUM NL

32ND TFS CAMP NEW AMSTERDAM NL

CINCUSAREUR HEIDELBERG GER

AMEMBASSY LONDON

CINCUSAFE RAMSTEIN AB GER

USNMR SHAPE BE

AMEMBASSY THE HAGUE

USCINCEUR VAIHINGEN GER

UNCLAS SECTION 01 OF 02 USNATO 07670

STATE FOR L/SFP, 32ND TFS FOR NL/JA, USAREUR FOR AEAJA/IA,

USAFE FOR JACI

E.O. 11652: N/A

TAGS: MARR NATO

SUBJECT: RECORD OF MEETING OF AD HOC COMMITTEE MEETING ON
TAX EXEMPTION OF MILITARY HEADQUARTERS AND PERSONNEL
QUOTED BELOW FOR INFORMATION IS THE SUMMARY RECORD OF THE
AD HOC COMMITTEE'S MEETING ON TAX EXEMPTION OF MILITARY
HEADQUARTERS AND PERSONNEL HELD AT NATO HEADQUARTERS 6 AND
7 JULY 1978:

BEGIN TEXT:

I. APPROVAL OF SUMMARY RECORD

- 1. THE COMMITTEE: APPROVED THE SUMMARY RECORD OF ITS

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PAGE 02 USNATO 07670 01 OF 02 171003Z

MEETING HELD ON 24TH FEBRUARY, 1978 (AC/304-R/4).

II. TAX STATUS OF MILITARY HEADQUARTERS AND PERSONNEL -
DRAFT REPORT TO THE COUNCIL

- 2. THE COMMITTEE:

- (1) CONTINUED THE REVIEW OF THE REPORT TO THE COUNCIL ON THE BASIS OF THE CHAIRMAN'S DRAFT (AC/304-D/1 (REVISED));
- (2) NOTED THE COMMENTS OF SHAPE AND AFCENT ON THE DOCUMENT MENTIONED ABOVE (CIRCULATED AS AC/304-N/1) AND TOOK THEM LARGELY INTO ACCOUNT WHEN AGREEING ON A NEW TEXT FOR THE REPORT TO THE COUNCIL;
- (3) NOTED FURTHER THE TEXT PREPARED BY THE CANADIAN, UNITED KINGDOM AND UNITED STATES REPRESENTATIVES PROPOSING AN AMENDED COMPLETE REPORT AND TOOK IT ALSO INTO ACCOUNT;
- (4) AGREED AD REFERENDUM ON A NEW TEXT FOR THE REPORT TO THE COUNCIL (CIRCULATED AS AC/304-D/1(2ND REVISE));
- (5) AGREED TO CONSIDER THE NEW TEXT AT ANOTHER MEETING TO BE HELD IN NOVEMBER 1978;
- (6) HAD AN EXCHANGE OF VIEWS ON THE QUESTION WHETHER THE REPORT SHOULD REMAIN LIMITED TO INTERPRETATION AND GUIDELINES FOR THE APPLICATION OF TAX RULES OR WHETHER IT SHOULD DRAW CONCLUSIONS OF SPECIFIC PROBLEM AREAS;
- (7) NOTED THE VIEW EXPRESSED BY THE NETHERLANDS REPRESENTATIVE THAT IT WOULD BE HELPFUL FOR THE NETHER-

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PAGE 03 USNATO 07670 01 OF 02 171003Z

LANDS AUTHORITIES AS WELL AS FOR AFCENT HEADQUARTERS IF THE QUESTION OF THE NETHERLANDS WATER POLLUTION LEVY WERE ADDRESSED BY THIS COMMITTEE ON THE UNDERSTANDING THAT CONCLUSIONS DRAWN WOULD BE VALID FOR ALL NATO COUNTRIES SO THAT, STARTING FROM THE NETHERLANDS CASE, A GENERAL AND EQUITABLE SOLUTION COULD BE DEVELOPED. BESIDES THE TWO PROBLEMS OF WATER POLLUTION LEVY (ART. VIII OF THE PARIS PROTOCOL CONCERNING HEADQUARTERS AND ART. X OF THE LONDON AGREEMENT CONCERNING MEMBERS OF A FORCE AND STAFF OF HEADQUARTERS) THERE WAS A THIRD AREA IN DISPUTE, THE TAX ON IMMOVABLE PROPERTY CHARGED FOR THE FACTUAL USE OF REAL ESTATE. THIS PROBLEM COULD ALSO BE SOLVED AND INCLUDED IN THE REPORT PROVIDED THAT THE MATTER WAS THOROUGHLY STUDIED BY THE MEMBERS OF THE COMMITTEE ON THE BASIS OF INTERNATIONAL COMPARISONS; HE THOUGHT THAT THE COUNCIL WOULD NOT BE IN A POSITION TO DISCUSS THESE SPECIFIC TAX QUESTIONS WHICH OUGHT TO BE DONE BY THIS GROUP OF LEGAL EXPERTS;

- (8) NOTED FROM THE WRITTEN COMMENTS OF SHAPE AND AFCENT THAT THESE HEADQUARTERS HAD ASKED THE COMMITTEE TO DRAW CONCLUSIONS AND GIVE GUIDANCE CONCERNING THE WATER

POLLUTION LEVY (WHETHER IT WAS A TAX OR A CHARGE FOR SERVICES OR A MIXTURE OF BOTH, AND WHETHER IT WAS A TAX DEPENDENT UPON RESIDENCE) AND CONCERNING THE TAX ON THE USE OF IMMOVABLE PROPERTY (WHETHER THIS TAX WAS DEPENDENT UPON RESIDENCE OR DOMICILE AND THUS A CASE FOR EXEMPTION);

- (9) NOTED THE STATEMENT BY THE UNITED KINGDOM REPRESENTATIVE THAT THE COMMITTEE'S MANDATE CONSISTED IN CLARIFICATION AND INTERPRETATION OF CERTAIN LEGAL TERMS

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PAGE 01 USNATO 07670 02 OF 02 171006Z
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FM USMISSION USNATO
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UNCLAS SECTION 02 OF 02 USNATO 07670

USED IN CONNECTION WITH TAX EXEMPTIONS; THIS TASK WAS, IN HIS VIEW, ACCOMPLISHED; THE COUNCIL COULD, WITH THE ADVICE CONTAINED IN THE AGREED REPORT, EITHER DRAW ITS OWN CONCLUSIONS, OR ASK THE EXPERTS FOR FURTHER ADVICE ON SPECIFIC QUESTIONS;

- (10) NOTED THE STATEMENT BY THE UNITED STATES REPRESENTATIVE WHO AGREED WITH HIS UNITED KINGDOM COLLEAGUE IN THAT THE REPORT CONTAINED ENOUGH SUBSTANCE FOR THE COUNCIL TO DRAW CONCLUSIONS; IT WAS UP TO THE COUNCIL TO MAKE A DECISION IN MATTERS IN DISPUTE SUCH AS THE WATER POLLUTION LEVY;

- (11) NOTED THAT THE OTHER DELEGATIONS WERE OF THE

SAME VIEW THAT THE COMMITTEE SHOULD NOT TRY TO SETTLE THE DIFFERENCES BUT SHOULD SUBMIT THE REPORT AS IT WAS TO THE COUNCIL;
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PAGE 02 USNATO 07670 02 OF 02 171006Z

- (12) NOTED THE STATEMENT BY THE NETHERLANDS REPRESENTATIVE THAT THE PRESENT REPORT TO THE COUNCIL WOULD, IF APPROVED BY THE COUNCIL, IN NO WAY CHANGE THE SITUATION IN THE NETHERLANDS; NOTHING IN THE REPORT WOULD SUPPORT THE VIEWS OF AFCEC HEADQUARTERS THAT THE POLLUTION LEVY IS A TAX FROM WHICH EXEMPTION MUST BE GRANTED; THE REPORT RATHER CONFIRMED THE PRESENT DUTCH PRACTICES; IT WOULD NOT HINDER THE COLLECTION OF THE WATER POLLUTION LEVY NOR OF THE REAL ESTATE TAX; THE ACTUAL COLLECTION OF TAXES HAD BEEN DEFERRED TILL AFTER THIS MEETING; IT WAS NOT CLEAR WHETHER FURTHER DELAYS COULD BE JUSTIFIED VIS-A-VIS LOCAL AUTHORITIES; HE ADDED THAT THE NETHERLANDS REPRESENTATIVES WHO HAD COME TO THE COMMITTEE MEETINGS HAD BEEN OPEN-MINDED FOR PROPOSALS OF SUBSTANCE AND WILLING TO NEGOTIATE; THE COMMITTEE HAD, HOWEVER, NOT TAKEN ADVANTAGE OF THIS ATTITUDE AND DISCUSSIONS HAD REMAINED ABSTRACT;

- (13) AGREED TO MEET AGAIN ON FRIDAY 24TH NOVEMBER, 1978 AT NATO HEADQUARTERS. END TEXT.BENNETT

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Message Attributes

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Subject: RECORD OF MEETING OF AD HOC COMMITTEE MEETING ON TAX EXEMPTION OF MILITARY HEADQUARTERS AND PERSONNEL QUOTED BELOW FOR INFORMATION IS THE SUMMARY RE CORD
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